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AFT-3831

San Francisco Assessment Appeals Board

Journal of Proceedings
(Combined Agendas and Minutes)

July – September
1999

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Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 1, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

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9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 97-2059 (POSTPONEMENT)
APPLICANT: HELLMAN & FRIEDMAN
PARCEL ADDRESS: 300 CLAY ST.

9:30 A.M. (ALL DAY)

3) Hearing, discussion, and possible action involving:
APPLICATION 97-2073
APPLICANT: NEWBRIDGE ASSOCIATES PARTNERS
PARCEL ADDRESS: 77 DOW PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $5,525,551 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 97/98

4) Hearing, discussion, and possible action involving:
APPLICATION 97-2074
APPLICANT: OLYMPIC CLUB
PARCEL ADDRESS: 663 SUTTER ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $5,254,020 - APPLICANT'S OPINION: $4,000,000
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 1, 1999

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 97-2075
APPLICANT: THE CHRONICLE PUBLISHING CO.
PARCEL ADDRESS: 1001 VAN NESS AVE.
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $13,546,135 - APPLICANT'S OPINION: $6,773,068
TAXABLE YEAR: 97/98

6) Hearing, discussion, and possible action involving:
APPLICATION 98-0404
APPLICANT: PAUL A. MANNING
PARCEL ADDRESS: 03-BERTH 295 YACHT HARBO
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $22,214 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

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CLOSED SESSION MEETING
ASSESSMENT APPEALS BOARD NO. 1
July 1, 1999
9:30 a.m. & 1:30p.m. - Room 406

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

1) Roll Call

2) Public Comment on any agenda item.

3) Closed Session (Pursuant to Revenue and Taxation Code Section 1605.4)

4) Deliberation on the following submitted application(s):

a) APPLICATION 97-2110, 97-2111, 97-2112, 97-2113, & 97-2114
APPLICANT: Morrisey, Anne
Board Members: Chun, Mahoney, and Trevino

5) Reconvene in Open Session:

A) Possible report on action taken in Closed Session. (Pursuant to Government Code Section 54957.1 and San Francisco Administrative code Section 67.14.)

B) Vote to elect whether to disclose any or all discussions held in Closed Session.
(Pursuant to San Francisco Administrative code section 67.14(a).)

C) Adjournment.

ASSESSMENT APPEALS BOARD NO. 1 HEARING

July 1, 1999

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 2, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

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9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

06-30-99P02:55 RCVD

2) Hearing, discussion, and possible action involving:
APPLICATION 97-2189
APPLICANT: LOMBARD PLAZA PARTNERS LP
PARCEL ADDRESS: 240 LOMBARD ST.
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $13,403,013 - APPLICANT'S OPINION: $9,690,000
TAXABLE YEAR: 95/96

3) Hearing, discussion, and possible action involving:
APPLICATION 97-2190
APPLICANT: LOMBARD PLAZA PARTNERS LP
PARCEL ADDRESS: 240 LOMBARD ST.
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $13,551,985 - APPLICANT'S OPINION: $9,690,000
TAXABLE YEAR: 96/97

1:30 P.M.

4) Hearing, discussion, and possible action involving:
APPLICATION 97-1413
APPLICANT: OUTDOOR SYSTEMS, INC.
PARCEL ADDRESS: 811 FOLSOM ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $7,582,419 - APPLICANT'S OPINION: $5,700,000
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 2, 1999

1:30 P.M. (cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 97-2066
APPLICANT: MADISON GRAHAM COLORGRAPHICS
PARCEL ADDRESS: 888 TENNESSEE STREET
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $9,405,807 - APPLICANT'S OPINION: $4,704,000
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

ASSESSMENT APPEALS BOARD NO. 1 HEARING

July 2, 1999

The Minutes of this meeting are not available.

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Agenda

SPECIAL MEETING
ASSESSMENT APPEALS BOARDS NO. 1
July 6, 1999
City Hall, ROOM 406

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Roll Call

2) Public comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

3) Applications: 95-1926, 95-1877, 95-1869, 97-1730, 97-1731, and 97-1732. Rincon Center. Discussion and possible action concerning taxpayer's request for the Assessment Appeals Board to grant an extension of time for Assessment Appeals Board Hearing due to pending litigation.

4) Adjournment

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 6, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1869
APPLICANT: RINCON CENTER ASSOCIATES
PARCEL ADDRESS: 121 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $32,203,901 - APPLICANT'S OPINION: $26,000,000
TAXABLE YEAR: 95/96

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1877
APPLICANT: RINCON CENTER ASSOCIATES
PARCEL ADDRESS: 121 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $35,300,000 - APPLICANT'S OPINION: $28,000,000
TAXABLE YEAR: 95/96

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1926
APPLICANT: RINCON CENTER ASSOCIATES
PARCEL ADDRESS: 121 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $57,096,099 - APPLICANT'S OPINION: $46,000,000
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 6, 1999

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 97-1730
APPLICANT: RINCON CENTER ASSOC.
PARCEL ADDRESS: 121 SPEAR ST. #303
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $37,540,000 - APPLICANT'S OPINION: $31,000,000
TAXABLE YEAR: 97/98

6) Hearing, discussion, and possible action involving:
APPLICATION 97-1731
APPLICANT: RINCON CENTER ASSOC.
PARCEL ADDRESS: 121 SPEAR ST. #303
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $63,568,000 - APPLICANT'S OPINION: $54,000,000
TAXABLE YEAR: 97/98

7) Hearing, discussion, and possible action involving:
APPLICATION 97-1732
APPLICANT: RINCON CENTER ASSOC.
PARCEL ADDRESS: 121 SPEAR ST. #303
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $41,892,000 - APPLICANT'S OPINION: $35,000,000
TAXABLE YEAR: 97/98

1:30 P.M.

8) Hearing, discussion, and possible action involving:
APPLICATION 97-1218
APPLICANT: NORDSTROM INC.
PARCEL ADDRESS: 285 WINSTON DR.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $21,010,644 - APPLICANT'S OPINION: $5,500,000
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, July 6, 1999 at 9:35 a.m.

Present: Peter Fatooh and Linda Trevino

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Quorum present

Chairperson: Peter Fatooh, Presiding

Administrator: Dawn Duran

The Journal of Proceedings for June 29 and 30, 1999 approved as submitted.

The board met to consider the Assessor's request to extend the time for hearing due to litigation for the Rincon Center application #95-1926, 95-1877, 95-1869, 97-1730, 97-1731, and 97-1732.

ACTION: Continued to July 7, 1999

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-1218	Nordstroms	Submitted

There being no further business, the Board, at the hour of 3:10 p.m., recessed to reconvene Wednesday, July 7, 1999 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by Board 1 on July 16, 1999

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 7, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 97-1755
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 30 BEALE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,400,000 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 97/98

3) Hearing, discussion, and possible action involving:
APPLICATION 97-1756
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 30 BEALE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,400,000 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 97/98

4) Hearing, discussion, and possible action involving:
APPLICATION 97-1757
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 30 BEALE ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,800,000 - APPLICANT'S OPINION: $1,837,000
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 7, 1999

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 97-1758
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 50 BEALE ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $87,400,000 - APPLICANT'S OPINION: $67,783,000
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, July 7, 1999 at 9:40 a.m.

Present: Peter Fatooh, Hayes Miles, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

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The board met to consider the Assessor's request to extend the time for hearing due to litigation for the Rincon Center application #95-1926, 95-1877, 95-1869, 97-1730, 97-1731, and 97-1732.

ACTION: Denied

There being no further business, the Board, at the hour of 10:50 p.m., recessed to reconvene Thursday, July 8, 1999 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by Board 1 on July 16, 1999

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Agenda

SPECIAL MEETING OF THE ASSESSMENT APPEALS BOARDS

JOINT MEETING OF
ASSESSMENT APPEALS BOARDS NO. 1 & 2
PURSUANT TO
ADMINISTRATIVE CODE SECTION 2B.6

THURSDAY, JULY 8, 1999
10:30 A.M.
CITY HALL, ROOM 406

1. Roll Call

2. Selection of a Chairperson for the Joint Meeting

3. Public Comment (for items on the agenda as well as items not on the agenda but under the jurisdiction of the Boards).

4. Discussion with the City Attorney Regarding:
   A. Roles, powers and functions of the Assessment Appeals Board, the Clerk of the Board of Supervisors and the Board of Supervisors.

   B. The City Attorney's representation of the Assessment Appeals Board.

5. Discussion of Compensation Policy of Assessment Appeals Board Member.

6. Discussion of Possible Proposed Rules and Procedures Relating to Staff's Scheduling of Cases Before the Assessment Appeals Board.

7. Discussion of Assessment Appeals Board Case Management
   A. Discuss possible Rule change to create and implement the use of a Status Conference Report form to be used in conjunction with postponement requests.

   B. Discuss possible procedures for counsel for the Assessment Appeals Board to notify Assessment Appeals Board members of decisions and legal issues that will affect rulings made by a board panel.

8. Discussion of the Authority of Panel Members to Remove Themselves From Pending Cases.

9. Adjournment

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 9, 1999

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9:30 A.M. (ALL DAY)

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1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 97-2110
APPLICANT: ANNE MORRISEY
PARCEL ADDRESS: POINT LOBOS LOOKOUT
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $73,832 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 97/98

3) Hearing, discussion, and possible action involving:
APPLICATION 97-2111
APPLICANT: ANNE MORRISEY
PARCEL ADDRESS: POINT LOBOS LOOKOUT
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $72,384 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 96/97

4) Hearing, discussion, and possible action involving:
APPLICATION 97-2112
APPLICANT: ANNE MORRISEY
PARCEL ADDRESS: POINT LOBOS LOOKOUT
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $71,590 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 9, 1999

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 97-2113
APPLICANT: ANNE MORRISEY
PARCEL ADDRESS: POINT LOBOS LOOKOUT
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $70,748 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95

6) Hearing, discussion, and possible action involving:
APPLICATION 97-2114
APPLICANT: ANNE MORRISEY
PARCEL ADDRESS: POINT LOBOS LOOKOUT
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $69,360 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94

* Public Comment will be taken on every item on the agenda.

ASSESSMENT APPEALS BOARD NO. 1 HEARING

July 9, 1999

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 12, 1999

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9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 98-0748
APPLICANT: PINNACLE FITNESS #606-01
PARCEL ADDRESS: 345 SPEAR ST. #105
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $451,786 - APPLICANT'S OPINION: $310,000
TAXABLE YEAR: 98/99

3) Hearing, discussion, and possible action involving:
APPLICATION 97-1974
APPLICANT: THELEN, MARRIN, JOHNSON & BRIDGES
PARCEL ADDRESS: 2 EMBARCADERO CENTER #2200
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $5,259,948 - APPLICANT'S OPINION: $1,600,000
TAXABLE YEAR: 97/98

4) Hearing, discussion, and possible action involving:
APPLICATION 97-2150
APPLICANT: RCM CAPITAL MANAGEMENT
PARCEL ADDRESS: 4 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $10,430,000 - APPLICANT'S OPINION: $3,100,000
TAXABLE YEAR: 97/98

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 12, 1999

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 98-0231
APPLICANT: VERIFONE FINANCE, INC.
PARCEL ADDRESS: VARIOUS
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $644,190 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95

6) Hearing, discussion, and possible action involving:
APPLICATION 98-0232
APPLICANT: VERIFONE FINANCE, INC.
PARCEL ADDRESS: VARIOUS
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $13,444 - APPLICANT'S OPINION: $38,401
TAXABLE YEAR: 97/98

7) Hearing, discussion, and possible action involving:
APPLICATION 98-0233
APPLICANT: VERIFONE FINANCE, INC.
PARCEL ADDRESS: VARIOUS
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $72,953 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:
APPLICATION 98-0234
APPLICANT: VERIFONE FINANCE, INC.
PARCEL ADDRESS: VARIOUS
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $263,396 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 12, 1999

9:30 A.M. (ALL DAY cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 98-0715
APPLICANT: SECURITY LINK FROM AMERITECH INC.
PARCEL ADDRESS: VARIOUS
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,349,907 - APPLICANT'S OPINION: $939,963
TAXABLE YEAR: 98/99

10) Hearing, discussion, and possible action involving:
APPLICATION 98-0718
APPLICANT: WASHINGTON MUTUAL BANK W1162
PARCEL ADDRESS: 2400 IRVING ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,275,895 - APPLICANT'S OPINION: $673,000
TAXABLE YEAR: 98/99

11) Hearing, discussion, and possible action involving:
APPLICATION 98-0737
APPLICANT: PROXY COMMUNICATIONS, INC.
PARCEL ADDRESS: 1540 MARKET STREET #B
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $129,373 - APPLICANT'S OPINION: $38,097
TAXABLE YEAR: 98/99

12) Hearing, discussion, and possible action involving:
APPLICATION 98-0746
APPLICANT: GENE CAMPBELL
PARCEL ADDRESS: 61 NEW MONTGOMERY ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $974,068 - APPLICANT'S OPINION: $530,000
TAXABLE YEAR: 98/99

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 12, 1999

9:30 A.M. (ALL DAY cont.)

13) Hearing, discussion, and possible action involving:
APPLICATION 98-0747
APPLICANT: GENE CAMPBELL
PARCEL ADDRESS: 3200 CALIFORNIA ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $213,713 - APPLICANT'S OPINION: $168,493
TAXABLE YEAR: 98/99

14) Hearing, discussion, and possible action involving:
APPLICATION 98-0750
APPLICANT: EL CAMINO RESOURCES, LTD.
PARCEL ADDRESS: VARIOUS
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,544,554 - APPLICANT'S OPINION: $1,250,000
TAXABLE YEAR: 98/99

15) Hearing, discussion, and possible action involving:
APPLICATION 98-0767
APPLICANT: CORPORATE IMAGES
PARCEL ADDRESS: 10 JACKSON ST
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $718,967 - APPLICANT'S OPINION: $156,000
TAXABLE YEAR: 98/99

16) Hearing, discussion, and possible action involving:
APPLICATION 98-0885
APPLICANT: CALIFORNIA PHYSICIANS SERVICE
PARCEL ADDRESS: 50 BEALE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $9,212,388 - APPLICANT'S OPINION: $6,909,291
TAXABLE YEAR: 98/99

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 12, 1999

1:30 P.M.

17) Hearing, discussion, and possible action involving:
APPLICATION 97-1449
APPLICANT: FRANK MENG
PARCEL ADDRESS: 1831 32ND AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $291,528 - APPLICANT'S OPINION: $263,460
TAXABLE YEAR: 97/98

18) Hearing, discussion, and possible action involving:
APPLICATION 98-0601
APPLICANT: FRANK MENG
PARCEL ADDRESS: 1831 32ND AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $311,500 - APPLICANT'S OPINION: $276,632
TAXABLE YEAR: 98/99

19) Hearing, discussion, and possible action involving:
APPLICATION 98-0614
APPLICANT: PEPSI COLA BOTTLING CO.
PARCEL ADDRESS: 200 JENNINGS ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,574,246 - APPLICANT'S OPINION: $2,750,000
TAXABLE YEAR: 98/99

20) Hearing, discussion, and possible action involving:
APPLICATION 98-0624
APPLICANT: BRIDGESTONE/FIRESTONE
PARCEL ADDRESS: 2800 GEARY BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $839,162 - APPLICANT'S OPINION: $505,000
TAXABLE YEAR: 98/99

1:30 P.M. (cont.)

21) Hearing, discussion, and possible action involving:
APPLICATION 98-0625
APPLICANT: BRIDGESTONE/FIRESTONE
PARCEL ADDRESS: 1200 LARKIN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $973,546 - APPLICANT'S OPINION: $575,000
TAXABLE YEAR: 98/99

22) Hearing, discussion, and possible action involving:
APPLICATION 98-0641
APPLICANT: AMERICAN EXPRESS TRAVEL RELATED SERVICES
PARCEL ADDRESS: 333 JEFFERSON ST. #105 VICES
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $50,200 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 98/99

23) Hearing, discussion, and possible action involving:
APPLICATION 98-0643
APPLICANT: AMERICAN EXPRESS TRAVEL RELATED SERVICES
PARCEL ADDRESS: 237 POST ST. VICES
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $193,381 - APPLICANT'S OPINION: $728
TAXABLE YEAR: 98/99

24) Hearing, discussion, and possible action involving:
APPLICATION 98-0644
APPLICANT: AMERICAN EXPRESS TRAVEL RELATED SERVICES
PARCEL ADDRESS: 601 MONTGOMERY ST. #725 VICES
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $87,792 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 98/99

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 12, 1999

1:30 P.M. (cont.)

25) Hearing, discussion, and possible action involving:
APPLICATION 98-0645
APPLICANT: TOKAI BANK OF CALIFORNIA
PARCEL ADDRESS: 505 MONTGOMERY ST., STE. 200
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $128,992 - APPLICANT'S OPINION: $80,000
TAXABLE YEAR: 98/99

26) Hearing, discussion, and possible action involving:
APPLICATION 98-0647
APPLICANT: STEVEDORING SERVICES OF AMERICA
PARCEL ADDRESS: 3450 3RD ST. #2B
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $202,784 - APPLICANT'S OPINION: $70,000
TAXABLE YEAR: 98/99

27) Hearing, discussion, and possible action involving:
APPLICATION 98-0648
APPLICANT: STEVEDORING SERVICES OF AMERICA
PARCEL ADDRESS: PIER 96
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,028,775 - APPLICANT'S OPINION: $340,000
TAXABLE YEAR: 98/99

28) Hearing, discussion, and possible action involving:
APPLICATION 98-0720
APPLICANT: TOTAL IMAGING PARTNERS
PARCEL ADDRESS: 490 POST ST. #323
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $114,307 - APPLICANT'S OPINION: $30,000
TAXABLE YEAR: 98/99

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 12, 1999

1:30 P.M. (cont.)

29) Hearing, discussion, and possible action involving:
APPLICATION 98-0721
APPLICANT: TOTAL IMAGING PARTNERS
PARCEL ADDRESS: 1580 VALENCIA ST. #404
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $170,772 - APPLICANT'S OPINION: $50,000
TAXABLE YEAR: 98/99

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, July 12, 1999 at 9:30 a.m.

Present: Lawrence Lee, John McGary and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-1974	Thelin, Marrin, Johnson, & Bri	Postponed
97-2150	RCM Capitol Management	Postponed
98-0767	Corporate Images	Continued to August2

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
98-0746	Gene Cambell	Denied (no show)
98-0746	Gene Cambell	Denied (no show)
98-0748	Pinnacle Fitness	Denied (no show)
98-0750	El Camino Resources	Denied (no show)

RECESS

There being no further business, the Board, at the hour of 10:05 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Lawrence Lee, John McGary and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
98-0601	Frank Meng	Postponed
98-0720	Total Imaging Partners	Postponed
98-0721	Total Imaging Partners	Postponed

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
97-1449	Frank Meng	Denied (no show)
98-0641	American Express Travel	Denied (no show)
98-0643	American Express Travel	Denied (no show)

There being no further business, the Board, at the hour of 1:35 p.m., recessed to reconvene Tuesday, August 10, 1999 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on August 6, 1999

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 13, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 95-0298
APPLICANT: NANCO OPERATIONS INC.
PARCEL ADDRESS: THE EMBARCADERO-PIER 39
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $1,013,099 - APPLICANT'S OPINION: $126,700
TAXABLE YEAR: 95/96

3) Hearing, discussion, and possible action involving:
APPLICATION 95-0769
APPLICANT: THELEN, MARRIN, JOHNSON & BRIDGES
PARCEL ADDRESS: 2 EMBARCADERO CTR. #2200
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $5,481,590 - APPLICANT'S OPINION: $1,500,100
TAXABLE YEAR: 95/96

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1383
APPLICANT: TONY JEONG
PARCEL ADDRESS: 240 CHATTANOOGA ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $2,721,929 - APPLICANT'S OPINION: $1,957,013
TAXABLE YEAR: 95/96

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 13, 1999

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-1482
APPLICANT: THELEN, MARRIN, JOHNSON & BRIDGES
PARCEL ADDRESS: 2 EMBARCADERO CTR. #2200
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $5,234,896 - APPLICANT'S OPINION: $1,401,000
TAXABLE YEAR: 96/97

6) Hearing, discussion, and possible action involving:
APPLICATION 97-1153
APPLICANT: ALAN J. FINNERAN
PARCEL ADDRESS: 14 MACONDRAY LANE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,248,280 - APPLICANT'S OPINION: $728,315
TAXABLE YEAR: 97/98

7) Hearing, discussion, and possible action involving:
APPLICATION 97-1497
APPLICANT: WINTERLAND PRODUCTIONS
PARCEL ADDRESS: 100 HARRISON ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,801,214 - APPLICANT'S OPINION: $2,800,000
TAXABLE YEAR: 97/98

1:30 P.M.

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0431
APPLICANT: GUMPS
PARCEL ADDRESS: 135 POST ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $8,366,488 - APPLICANT'S OPINION: $1,800,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 13, 1999

1:30 P.M. (cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 96-1897
APPLICANT: PAGING NETWORK OF SAN FRANCISCO
PARCEL ADDRESS: 345 SPEAR ST. #110
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,309,038 - APPLICANT'S OPINION: $2,077,504
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, July 13, 1999 at 9:40 a.m.

Present: Peter Fatooh, Ronald Chun, and Frank Mahoney III

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Quorum present

Chairperson: Ronald Chun, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-0298	Nanco Operations Inc.	Denied (no-show)
95-0769	Thelen, Marrin, Johnson, and BRI	Postponed
95-1383	Tony Jeongs	Withdrawn
96-1482	Thelen, Marrin, Johnson, and BRI	Postponed
97-1153	Alan J. Finneran	Denied (no-show)
97-1497	Winterland Productions	Postponed

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene Wednesday, July 14, 1999 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by Board 1 on July 16, 1999

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

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SPECIAL MEETING
ASSESSMENT APPEALS BOARD NO. 1
July 14, 15, and 16, 1999
1 Dr. Carlton B. Goodlett Place
9:30 a.m. - Room 406

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

1) Roll Call

2) Public Comments

3) Vote to elect whether to go into Closed Session (Pursuant to Revenue and Taxation Code Section 1605.4)

   A) Deliberation on the following submitted application(s):

      APPLICATION: 91-0051, 91-0052, 91-0053, 91-0749, 91-0750, 91-0751, 91-0752, 92-0132, 92-0134, 93-3271, 94-2956, and 95-1264
      APPLICANT: Viacom Cable Personal Property
      Board Members: Trevino, Fatooh, and Lambie

4) Discussion of letter from Viacom representatives concerning changes to the Assessment Appeals Compensation in relation to various Viacom Personal Property Appeals.

5) Reconvene in Open Session:

   A) Possible report on any action taken in Closed Session. (Pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14.)

B) Vote to elect whether to disclose any or all discussions held in Closed Session. (Pursuant to San Francisco Administrative Code Section 67.14(a))

5) Adjournment

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

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SPECIAL MEETING
ASSESSMENT APPEALS BOARD NO. 1
July 14, 15, and 16, 1999
1 Dr. Carlton B. Goodlett Place
10:00 a.m. - Room 406

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

1) Roll Call

2) Public Comments

3) Vote to elect whether to go into Closed Session (Pursuant to Revenue and Taxation Code Section 1605.4)

   A) Deliberation on the following submitted application(s):

      APPLICATION: 91-0051, 91-0052, 91-0053, 91-0749, 91-0750, 91-0751, 91-0752, 92-0132, 92-0134, 93-3271, 94-2956, and 95-1264
      APPLICANT: Viacom Cable Personal Property
      Board Members: Trevino, Fatooh, and Lambie

4) Reconvene in Open Session:

   A) Possible report on any action taken in Closed Session. (Pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14.)

   B) Vote to elect whether to disclose any or all discussions held in Closed Session. (Pursuant to San Francisco Administrative Code Section 67.14(a))

5) Adjournment

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Agenda

SPECIAL MEETING OF THE ASSESSMENT APPEALS BOARDS

JOINT MEETING OF
ASSESSMENT APPEALS BOARDS NO. 1 & 2
PURSUANT TO
ADMINISTRATIVE CODE SECTION 2B.6

WEDNESDAY, JULY 14, 1999
9:30 A.M.
CITY HALL, ROOM 406

1. Roll Call

2. Selection of a Chairperson for the Joint Meeting

3. Public Comment (for items on the agenda as well as items not on the agenda but under the jurisdiction of the Boards).

4. Discussion with the City Attorney Regarding:
   A. Roles, powers and functions of the Assessment Appeals Board, the Clerk of the Board of Supervisors and the Board of Supervisors.
   B. The City Attorney's representation of the Assessment Appeals Board.

5. Discussion of Compensation Policy of Assessment Appeals Board Member.

6. Discussion of Possible Proposed Rules and Procedures Relating to Staff's Scheduling of Cases Before the Assessment Appeals Board.

7. Discussion of the Revisions Made to the Charts Distributed at the June 22, 1999 Joint Board Meeting which Summarized the Board's "On-the Record" Hours.

8. Discussion of the Authority of Panel Members to Remove Themselves From Pending Cases.

9. Discussion of Assessment Appeals Board Case Management
   A. Discuss possible Rule change to create and implement the use of a Status Conference Report form to be used in conjunction with postponement requests.
   B. Discuss possible procedures for counsel for the Assessment Appeals Board to notify Assessment Appeals Board members of decisions and legal issues that will affect rulings made by a board panel.

10. Adjournment

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, July 15, 1999, at 9:35 a.m.

*Present: Peter Fatooh, Linda Trevino, and Alec Lambie

Quorum present

Chairperson: Peter Fatooh, presiding

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The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 11:05 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Linda Trevino, and Alec Lambie

Quorum present

Chairperson: Peter Fatooh, presiding

Administrator: Dawn Duran

Deputy City Attorney: Teresa Stricker

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:05 p.m., recessed to reconvene Friday, July 16, 1999, 1999 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by Board 1 on July 16, 1999

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JULY 16, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1710
APPLICANT: S.F. SHOPPING CENTRE ASSOC. LP
PARCEL ADDRESS: MARKET ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $157,876,260 - APPLICANT'S OPINION: $124,415,794
TAXABLE YEAR: 95/96

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0805
APPLICANT: S.F. SHOPPING CENTRE ASSOC. L.P.
PARCEL ADDRESS: 865 MARKET ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $6,480,718 - APPLICANT'S OPINION: $732,018
TAXABLE YEAR: 96/97

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0806
APPLICANT: S.F. SHOPPING CENTRE ASSOC. L.P.
PARCEL ADDRESS: 865 MARKET ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $172,488,619 - APPLICANT'S OPINION: $121,460,048
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, July 16, 1999 at 9:05 a.m.

Present: Peter Fatooh, Linda Trevino, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1710	SF Shopping Center	Continued to p.m.
96-0806	SF Shopping Center	Continued to p.m.

RECESS

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene at 2:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 2:10 p.m.

Present: Peter Fatooh, Linda Trevino, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1710	SF Shopping Center	Submitted
96-0806	SF Shopping Center	Submitted

There being no further business, the Board, at the hour of 3:25 p.m., recessed to reconvene Tuesday, July 20, 1999 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on August 5, 1999

Phone (415) 554-6778
Fax (415) 554-6775
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda

SPECIAL MEETING
ASSESSMENT APPEALS BOARD NO. 2
Monday, July 19, 1999
9:30 A.M.
ROOM 406

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Public comment (for items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Pursuant to Section 1604(b) of the Revenue and Taxation Code, the Assessment Appeals Board hereby announces that it is meeting on this, the third Monday of July, 1999, to equalize the assessment of property on the local roll, and that it shall continue to meet for that purpose, from time to time, until the business of equalization is disposed of.

   A Joint meeting of Board No. 1 and Board No. 2 will be held at a later date to review the Rules and Procedures for the fiscal year 1999-2000.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda

CLOSED SESSION MEETING
Assessment Appeals Board No. 2
Monday, July 19, 1999
9:30 a.m.-Room 430

1) Roll Call

2) Public Comment on any agenda item.

3) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

   A) **Deliberations on Applications 97-1978 Severson & Werson Located at 1 Embarcadero Center.**
   B) **Deliberations on Applications 97-1971 Sedgwick, Detert, Moran & Arnold Located at 1 Embarcadero Center.**

4) Reconvene in Open Session:

   A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
   B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda

SPECIAL MEETING
ASSESSMENT APPEALS BOARD NO. 1
July 20, 1999
1 Dr. Carlton B. Goodlett Place
9:30 a.m. - Room 406

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

1) Roll Call

2) Public Comments

3) Discussion of letter from Viacom representatives, Gray, Cary, Ware, & Freidenrich LLP, dated June 29, 1999 concerning "Viacom Possessory Interest Appeals and Business Personal Property Appeals; Motion Regarding Ex Parte Communications, Hearing Procedures and Disqualification of Counsel" and the Office of the City Attorney's response dated July 9, 1999

5) Adjournment

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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7/20,21,22,23/99 BAJ

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
July 20, 21, 22, and 23, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

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9:30 A.M. (ALL DAY cont.)

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

7) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: TWIN PEAKS
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

10) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

9:30 A.M. (ALL DAY cont.)

11) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, July 20, 1999 at 9:37 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker and Marie Corlett-Blits

Public Comment: David Gross, Mark L. Mosley, and Johnathan V. Holtzman

Discussion of letter from Viacom Representatives, Gray, Cary, Ware, & Freidenrich LLP, dated June 29, 1997 concerning "Viacom Possessory Interest Appeals and Business Personal Property Appeals; Motion Regarding Ex Parte Communications, Hearing Procedures, and Disqualification of Counsel" and the Office of the City Attorney's response dated July 9, 1999.

At the hour of 11:15 a.m. the board convened into closed session.(The board did not reconvene into open session until the afternoon due to an evacuation of the building.)

RECESS

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

Deputy City Attorney: Marie Corlett-Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
*91-0058	Viacom Cablevision	Continued
*93-3272	Viacom Cablevision	Continued

*Mr. Fatooh could not return due to an emergency. The parties were unwilling to proceed.

There being no further business, the Board, at the hour of 1:50 p.m., recessed to reconvene Wednesday, July 21, 1999 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on August 5, 1999

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, July 21, 1999 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett-Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

At the hour of 11:30 a.m. the board recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

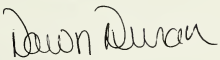
Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:35 p.m., recessed to reconvene Thursday, July 22, 1999 at 9:30 a.m.

Gloria Young
Clerk



Dawn Duran
Administrator

Approved by the Board on August 5, 1999

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, July 22, 1999 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett-Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene Friday, July 23, 1999 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on August 5, 1999

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ASSESSMENT APPEALS BOARD
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Notice of Closed Session Meeting
Assessment Appeals Board No. 1
Monday, July 26, 1999
9:00 a.m.-Room 406

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

1) Roll Call

2) Public Comment on any agenda item.

3) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Discussion with counsel concerning Anne Morrisey, Point Lobos Lookout. Possessory Interest
(block 1484x lot 004x)
Assessment Appeals Board case # 97-2110 thru 97-2114

4) Reconvene in Open Session:

A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)
C) Adjournment.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, August 3, 1999 at 9:30 a.m.

Present: Peter Fatooh, Hayes Miles, and Ronald Chun

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
93-1967	Bay 509 Corporation	A.V. Lowered (Assessor)

There being no further business, the Board, at the hour of 9:55 a.m., recessed to reconvene Wednesday, August 4, 1999 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on August 13, 1999

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
AUGUST 10, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 96-1592
APPLICANT: B C GOLDEN GATE, LLC #670
PARCEL ADDRESS: 2100 MARKET ST
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $1,259,569 - APPLICANT'S OPINION: $275,000
TAXABLE YEAR: 96/97

3) Hearing, discussion, and possible action involving:
APPLICATION 96-1593
APPLICANT: SIZZLER INTERNATIONAL INC. #1987
PARCEL ADDRESS: 1499 WEBSTER ST
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $1,166,744 - APPLICANT'S OPINION: $390,000
TAXABLE YEAR: 96/97

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1594
APPLICANT: ROSS STORES INC. #312
PARCEL ADDRESS: 1645 VAN VESS AVE
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $2,201,802 - APPLICANT'S OPINION: $480,000
TAXABLE YEAR: 96/97

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
AUGUST 10, 1999

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-1595
APPLICANT: ROSS STORES INC#126
PARCEL ADDRESS: 5200 GEARY ST
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $709,417 - APPLICANT'S OPINION: $310,847
TAXABLE YEAR: 96/97

6) Hearing, discussion, and possible action involving:
APPLICATION 96-1596
APPLICANT: ROSS STORES INC. #125
PARCEL ADDRESS: 799 MARKET ST
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $1,868,864 - APPLICANT'S OPINION: $956,000
TAXABLE YEAR: 96/97

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1597
APPLICANT: CALA FOODS INC. #805
PARCEL ADDRESS: 1336 POST ST
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $1,379,595 - APPLICANT'S OPINION: $975,000
TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:
APPLICATION 96-1598
APPLICANT: CALA FOODS INC. #357
PARCEL ADDRESS: 18000 FOLSOM
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $2,031,742 - APPLICANT'S OPINION: $265,000
TAXABLE YEAR: 96/97

9) Hearing, discussion, and possible action involving:
APPLICATION 96-1599
APPLICANT: BOSTON MARKET INC. #1298
PARCEL ADDRESS: 1559 SLOAT BLVD
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $603,817 - APPLICANT'S OPINION: $494,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
AUGUST 10, 1999

9:30 A.M. (ALL DAY cont.)

10) Hearing, discussion, and possible action involving:
APPLICATION 96-1600
APPLICANT: BOSTON MARKET INC. #811
PARCEL ADDRESS: 2175 CHESTNUT ST
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $704,893 - APPLICANT'S OPINION: $437,000
TAXABLE YEAR: 96/97

11) Hearing, discussion, and possible action involving:
APPLICATION 96-1601
APPLICANT: CALA FOODS, INC. #351
PARCEL ADDRESS: 345 WILLIAMS AVE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,080,000 - APPLICANT'S OPINION: $1,575,000
TAXABLE YEAR: 96/97

12) Hearing, discussion, and possible action involving:
APPLICATION 97-1225
APPLICANT: BOSTON MARKET INC. #1123
PARCEL ADDRESS: 1750 DIVISADERO ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $642,327 - APPLICANT'S OPINION: $242,000
TAXABLE YEAR: 97/98

13) Hearing, discussion, and possible action involving:
APPLICATION 97-1226
APPLICANT: BOSTON MARKET INC. #811
PARCEL ADDRESS: 2175 CHESTNUT ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $691,759 - APPLICANT'S OPINION: $220,000
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
AUGUST 10, 1999

9:30 A.M. (ALL DAY cont.)

14) Hearing, discussion, and possible action involving:
APPLICATION 97-1227
APPLICANT: BOSTON MARKET INC.
PARCEL ADDRESS: 1606 POLK ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $797,555 - APPLICANT'S OPINION: $258,000
TAXABLE YEAR: 97/98

15) Hearing, discussion, and possible action involving:
APPLICATION 97-1228
APPLICANT: BOSTON MARKET INC.
PARCEL ADDRESS: SLOAT BLVD.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $609,973 - APPLICANT'S OPINION: $243,000
TAXABLE YEAR: 97/98

16) Hearing, discussion, and possible action involving:
APPLICATION 97-1229
APPLICANT: BOSTON MARKET INC.
PARCEL ADDRESS: 16TH & POTRERO
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $624,572 - APPLICANT'S OPINION: $305,000
TAXABLE YEAR: 97/98

17) Hearing, discussion, and possible action involving:
APPLICATION 97-1239
APPLICANT: BOSTON MARKET INC.
PARCEL ADDRESS: 2100 MARKET ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,260,945 - APPLICANT'S OPINION: $285,196
TAXABLE YEAR: 97/98

9:30 A.M. (ALL DAY cont.)

18) Hearing, discussion, and possible action involving:
APPLICATION 97-1296
APPLICANT: CALA FOODS INC. #357
PARCEL ADDRESS: 1800 FOLSOM ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,019,220 - APPLICANT'S OPINION: $261,000
TAXABLE YEAR: 97/98

19) Hearing, discussion, and possible action involving:
APPLICATION 97-1297
APPLICANT: CALA FOODS INC.
PARCEL ADDRESS: 109 HYDE ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,654,853 - APPLICANT'S OPINION: $588,000
TAXABLE YEAR: 97/98

20) Hearing, discussion, and possible action involving:
APPLICATION 97-1298
APPLICANT: CALA FOODS INC.
PARCEL ADDRESS: 1336 POST ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,323,795 - APPLICANT'S OPINION: $841,000
TAXABLE YEAR: 97/98

21) Hearing, discussion, and possible action involving:
APPLICATION 97-1299
APPLICANT: CALA FOODS INC.
PARCEL ADDRESS: 3950 24TH ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,036,535 - APPLICANT'S OPINION: $204,000
TAXABLE YEAR: 97/98

9:30 A.M. (ALL DAY cont.)

22) Hearing, discussion, and possible action involving:
APPLICATION 97-1304
APPLICANT: CALA FOODS INC.
PARCEL ADDRESS: 4041 GEARY BLVD.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,176,630 - APPLICANT'S OPINION: $1,146,000
TAXABLE YEAR: 97/98

23) Hearing, discussion, and possible action involving:
APPLICATION 98-0362
APPLICANT: CALA FOODS
PARCEL ADDRESS: 345 WILLIAMS AVE
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,184,860 - APPLICANT'S OPINION: $724,000
TAXABLE YEAR: 98/99

24) Hearing, discussion, and possible action involving:
APPLICATION 98-0363
APPLICANT: CALA FOODS
PARCEL ADDRESS: 1800 FOLSOM
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,190,317 - APPLICANT'S OPINION: $474,000
TAXABLE YEAR: 98/99

25) Hearing, discussion, and possible action involving:
APPLICATION 98-0364
APPLICANT: CALA FOODS INC. #805
PARCEL ADDRESS: 1336 POST ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,345,539 - APPLICANT'S OPINION: $825,000
TAXABLE YEAR: 98/99

9:30 A.M. (ALL DAY cont.)

26) Hearing, discussion, and possible action involving:
APPLICATION 98-0365
APPLICANT: CALA FOODS INC. 3807
PARCEL ADDRESS: 1095 HYDE ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,683,267 - APPLICANT'S OPINION: $660,000
TAXABLE YEAR: 98/99

27) Hearing, discussion, and possible action involving:
APPLICATION 98-0366
APPLICANT: CALA FOODS INC. #817
PARCEL ADDRESS: 4041 GEARY BLVD.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,007,726 - APPLICANT'S OPINION: $1,288,000
TAXABLE YEAR: 98/99

28) Hearing, discussion, and possible action involving:
APPLICATION 98-0367
APPLICANT: CALA FOODS INC. #872
PARCEL ADDRESS: 3950 24TH ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,000,882 - APPLICANT'S OPINION: $201,000
TAXABLE YEAR: 98/99

29) Hearing, discussion, and possible action involving:
APPLICATION 98-0450
APPLICANT: BOSTON MARKETS
PARCEL ADDRESS: 2300 16TH STREET
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $836,028 - APPLICANT'S OPINION: $363,000
TAXABLE YEAR: 98/99

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
AUGUST 10, 1999

9:30 A.M. (ALL DAY cont.)

30) Hearing, discussion, and possible action involving:
APPLICATION 98-0451
APPLICANT: BOSTON MARKET INC.
PARCEL ADDRESS: 1559 SLOAT
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $747,525 - APPLICANT'S OPINION: $340,000
TAXABLE YEAR: 98/99

31) Hearing, discussion, and possible action involving:
APPLICATION 98-0452
APPLICANT: BOSTON MARKET
PARCEL ADDRESS: 1606 POLK STREET
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $867,580 - APPLICANT'S OPINION: $333,000
TAXABLE YEAR: 98/99

32) Hearing, discussion, and possible action involving:
APPLICATION 98-0453
APPLICANT: BOSTON MARKET INC.
PARCEL ADDRESS: 2100 MARKET STREET
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,380,964 - APPLICANT'S OPINION: $382,000
TAXABLE YEAR: 98/99

* Public Comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, August 10, 1999 at 9:30 a.m.

Present: Frank Mahoney III, Ron Chun, and Linda Trevino

Quorum present

Chairperson: Ron Chun, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-1592	BC Golden Gate, LLC	A.V. Lowered (Assessor)
96-1597	Cala Foods Inc.	A.V. Lowered (Assessor)
96-1598	Cala Foods Inc.	Submitted
96-1599	Boston Market Inc.	A.V. Lowered (Assessor)
96-1600	Boston Market Inc.	A.V. Lowered (Assessor)
97-1225	Boston Market Inc.	A.V. Lowered (Assessor)
97-1227	Boston Market Inc.	A.V. Lowered (Assessor)
97-1229	Boston Market Inc.	Submitted
97-1239	Boston Market Inc.	A.V. Lowered (Assessor)
97-1297	Cala Foods Inc.	A.V. Lowered (Assessor)
97-1304	Cala Foods Inc.	A.V. Lowered (Assessor)
98-0363	Cala Foods Inc.	A.V. Lowered (Assessor)

RECESS

There being no further business, the Board, at the hour of 12:00 p.m., recessed to reconvene at 1:30 p.m.

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RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Frank Mahoney III, Ron Chun, and Linda Trevino

Quorum present

Chairperson: Ron Chun, Presiding

The following listed applicant(s), under review for postponement and, or stipulations, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-2110	Anne Morrisey	Postponed
97-2111	Anne Morrisey	Postponed
97-2112	Anne Morrisey	Postponed
97-2113	Anne Morrisey	Postponed
97-2114	Anne Morrisey	Postponed
97-2011	Safe Stores Inc.	Stip Approved

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Thursday, August 12, 1999 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on August 12, 1999

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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Notice of Closed Session Meeting
Assessment Appeals Board No. 1
Tuesday, August 10, 1999
10:30 a.m. all day-Room 406

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

1) Roll Call

2) Public Comment on any agenda item.

3) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Deliberations on Point Lobos Lookout (97-2110 through 97-2112)

4) Reconvene in Open Session:

A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)
C) Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Notice of Closed Session Meeting
Assessment Appeals Board No. 1
Wednesday, August 11, 1999
9:30 a.m. all day-Room 406

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

1) Roll Call

2) Public Comment on any agenda item.

3) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Deliberations on Point Lobos Lookout (97-2110 through 97-2112)

4) Reconvene in Open Session:

A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)
C) Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
AUGUST 11, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 97-2110
APPLICANT: ANNE MORRISEY
PARCEL ADDRESS: POINT LOBOS LOOKOUT
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $73,832 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 97/98

3) Hearing, discussion, and possible action involving:
APPLICATION 97-2111
APPLICANT: ANNE MORRISEY
PARCEL ADDRESS: POINT LOBOS LOOKOUT
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $72,384 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 96/97

4) Hearing, discussion, and possible action involving:
APPLICATION 97-2112
APPLICANT: ANNE MORRISEY
PARCEL ADDRESS: POINT LOBOS LOOKOUT
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $71,590 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
AUGUST 11, 1999

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 97-2113
APPLICANT: ANNE MORRISEY
PARCEL ADDRESS: POINT LOBOS LOOKOUT
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $70,748 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95

6) Hearing, discussion, and possible action involving:
APPLICATION 97-2114
APPLICANT: ANNE MORRISEY
PARCEL ADDRESS: POINT LOBOS LOOKOUT
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $69,360 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94

* Public Comment will be taken on every item on the agenda.

ASSESSMENT APPEALS BOARD NO. 1 HEARING

August 11, 1999

The Minutes of this meeting are not available.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Notice of Closed Session Meeting
Assessment Appeals Board No. 1
Thursday, August 12, 1999
9:30 a.m. -Room 406

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

1) Roll Call

2) Public Comment on any agenda item.

3) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Deliberations on KHC Investment Company II (97-1672 Block 0271 Lot001A) and Vitlin Minna Revocable Trust (97-2131 Block 3752 Lot 091)

4) Reconvene in Open Session:

A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)
C) Adjournment.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, August 12, 1999 at 9:30 a.m.

Present: Ron Chun, Owen Brady and Linda Trevino

Quorum present

Chairperson: Ron Chun, presiding

The Board, at the hour of 9:35 went into closed session to deliberate the following application(s). Having been previously taken under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
97-1672	KHC Investment Company	A.V. Lowered (Assessor)
97-2131	Vitlin Minna Revocable Trust	Denied

RECESS

There being no further business, the Board, at the hour of 10:25 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Ron Chun and Linda Trevino

Quorum present

Chairperson: Ron Chun, presiding

The Board, at the hour of 1:35 went into closed session to deliberate the following application(s). Having been previously taken under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
98-0404	Paul Manning	Denied

There being no further business, the Board, at the hour of 1:50 p.m., recessed to reconvene Friday, August 13, 1999 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on August 31, 1999

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

Notice of Closed Session Meeting
Assessment Appeals Board No. 1
Thursday, August 12, 1999
1:30 a.m. -Room 406

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

1) Roll Call

2) Public Comment on any agenda item.

3) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Deliberations on San Francisco Harbor Berth, Paul Manning (98-0404, Berth slip #295/40, Block 0295 Lot 040)

4) Reconvene in Open Session:

A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)
C) Adjournment.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, August 13, 1999 at 9:30 a.m.

Present: Peter Fatooh, Linda Trevino, and Owen Brady

Quorum present

Chairperson: Peter Fatooh, presiding

The Board, at the hour of 9:35, went in to closed session to deliberate in private on the following application(s). Having been previously taken under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
97-1218	Nordtroms Incorporated	Denied

There being no further business, the Board, at the hour of 10:30a.m., recessed to reconvene Monday, August 16, 1999 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on August 31, 1999

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

AUGUST 16 THROUGH SEPTEMBER 10, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

9:30 A.M. (ALL DAY cont.)

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

7) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: TWIN PEAKS
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

10) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
AUGUST 16 through SEPTEMBER 10, 1999

9:30 A.M. (ALL DAY cont.)

11) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, August 16, 1999 at 9:45 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

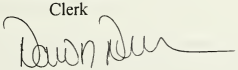
Deputy City Attorney: Marie Corlett Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:25 p.m., recessed to reconvene Wednesday, August 18, 1999 at 9:30 a.m.

Gloria Young
Clerk



Dawn Duran
Administrator

Approved by the Board on September 1, 1999

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, Augusts 18, 1999 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:38 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:34 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

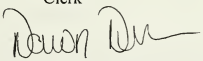
Deputy City Attorney: Marie Corlett Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:35p.m., recessed to reconvene Thursday, August 19, 1999 at 9:30 a.m.

Gloria Young
Clerk



Dawn Duran
Administrator

Approved by the Board on September 1, 1999

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, August 19, 1999 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:46 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:34 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

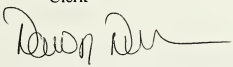
Deputy City Attorney: Marie Corlett Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 2:55p.m., recessed to reconvene Friday, August 20, 1999 at 9:30 a.m.

Gloria Young
Clerk



Dawn Duran
Administrator

Approved by the Board on September 1, 1999

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20/99

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday August 20, 1999 at 9:32 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:56 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:34 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 2:55p.m., recessed to reconvene Monday, August 30, 1999 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on September 1, 1999

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E-mail: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

SPECIAL MEETING (Agenda)
ASSESSMENT APPEALS BOARD NO. 1
Monday, August 30, 1999
9:30 A.M.
ROOM 406

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

9:30 A.M.

1) Public comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) VIACOM and TELEVISION SIGNAL CORPOATION Business Personal Property and Possessory Interest Appeals. Discussion of correspondence concerning possible ex parte communications in conjunction with, but not limited to, the above mentioned appeals.

3) Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
AUGUST 30, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

AUGUST 30, 1999

9:30 A.M. (ALL DAY cont.)

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

7) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: TWIN PEAKS
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

10) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

AUGUST 30, 1999

9:30 A.M. (ALL DAY cont.)

11) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday August 30, 1999 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker & Burk Delvanthal

At 9:35 a.m. a motion was made to go into closed session. At 9:43 the Board reconvened in open session and made a motion to disclose the action taken in closed session. The Board denied the applicants request for a finding on *ex parte* communication.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:36 a.m., recessed to reconvene at 1:30 p.m.

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RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:34 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:33 p.m., recessed to reconvene Tuesday, August 31, 1999 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran

Dawn Duran
Administrator

Approved by the Board on October 28, 1999

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday August 31, 1999 at 9:30 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:46 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

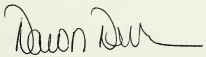
Deputy City Attorney: Marie Corlett Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:24 p.m., recessed to reconvene Wednesday, September 1, 1999 at 10:30 a.m.

Gloria Young
Clerk



Dawn Duran
Administrator

Approved by the Board on September 1, 1999

1/99

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday September 1, 1999 at 10:30 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene Wednesday, September 8, 1999 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on November 2, 1999

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

FAXED 9/3/99

NOTICE OF CLOSED SESSION MEETING

ASSESSMENT APPEALS BOARD NO. 1
Tuesday, September 7, 1999
9:30 a.m. -Room 406

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

1) Roll Call

2) Public Comment on any agenda item.

3) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Deliberations on US Power San Francisco, Inc. (95-1710, Possessory Interest, Assessment No. 95-701966, located on Market Street) and S.F. Shopping Centre Associates, LP (96-0806, Possessory Interest, Assessment No. 96-702000, located at 865 Market Street)

4) Reconvene in Open Session

A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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Agenda

CLOSED SESSION MEETING
ASSESSMENT APPEALS BOARD NO. 1
September 8, 1999
1 Dr. Carlton B. Goodlett Place
9:30 a.m. - Room 406

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the Assessment Appeals Board may base findings.

1) Roll Call

2) Public Comments

3) Vote to elect whether to go into Closed Session (pursuant to Revenue and Taxation Code Section 1605.4)

   A) Deliberation on the following submitted application(s):

      APPLICATION: 91-0051, 91-0052, 91-0053, 91-0749, 91-0750, 91-0751, 91-0752, 92-0132, 92-0134, 93-3271, 94-2956, and 95-1264
      APPLICANT: Viacom Cable Personal Property
      Board Members: Trevino, Fatooh, and Lambie

4) Reconvene in Open Session

   A) Possible report on any action taken in Closed Session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14.)

   B) Vote to elect whether to disclose any or all discussions held in Closed Session (pursuant to San Francisco Administrative Code Section 67.14(a))

5) Adjournment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, September 8, 1999 at 9:30 a.m.

Present: Peter Fatooh, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Submitted
91-0052	Viacom Cablevision	Submitted
91-0053	Viacom Cablevision	Submitted
91-0749	Viacom Cablevision	Submitted
91-0750	Viacom Cablevision	Submitted
91-0751	Viacom Cablevision	Submitted
91-0752	Viacom Cablevision	Submitted
92-0132	TV Signal Corporation	Submitted
92-0134	Tele-Vue Systems Inc.	Submitted
93-3270	Tele-Vue Systems Inc.	Submitted
93-3271	TV Signal Corporation	Submitted
94-2956	Viacom Cablevision	Submitted
95-1264	Viacom Cablevision	Submitted

The Board continued the Deliberations until September 9, 1999 at 9:30.

RECESS

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene at 2:30 p.m.

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RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 2:30 p.m.

Present: Peter Fatooh, , and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The Board was unable to deliberate on the following applications due to the fact that some of the Boards documents were missing. The Board feels that it has previously come to a decision on each of these petitions. The Boards council and staff has been directed to find the files and or the decisions.

No.	Name	Disposition
94-2047	100 Spear Street Owners	Submitted (?)
95-1681	100 Spear Street Owners	Submitted (?)
96-1709	100 Spear Street Owners	Submitted (?)

There being no further business, the Board, at the hour of 3:10 p.m., recessed to reconvene Thursday, September 9, 1999 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on October 28, 1999

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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9/3/99

NOTICE OF CLOSED SESSION MEETING

ASSESSMENT APPEALS BOARD NO. 1
Wednesday, September 8, 1999
1:30 p.m. -Room 406

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

1) Roll Call

2) Public Comment on any agenda item.

3) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Deliberations on Green Street Mortuary / Gates, Kingsley & Gates, Inc. (Application Nos. 97-1740, 97-1986, 97-1989 and 97-1990, Block and Lot Nos. 0130-030, 0130-039, 0130-033 and 0130-034, respectively, located on Green Street)

4) Reconvene in Open Session

A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

FAXED 9/13/99 RN

SPECIAL MEETING

ASSESSMENT APPEALS BOARD NO. 1
Wednesday, September 8, 1999
2:30 p.m. -Room 406

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

1) Roll Call

2) Public Comment on any agenda item.

3) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Deliberations on 100 Spear Street Owners Corporation (Application Nos. 93-4395, 94-2047, 95-1681 and 96-1709, Block and Lot No. 3717-001, located at 100 Spear Street)

4) Reconvene in Open Session

A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday September 13, 1999 at 9:30 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene at 12:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 12:08 p.m.

Present: Owen Brady, Hayes Miles, and Lawrence Lee

Quorum present

Chairperson: Lawrence Lee, Presiding

Deputy City Attorney: Marie Blits

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-1740	Gates, Kingsley, and Gates Inc.	A.V. Lowered (Assessor)
97-1986	Gates, Kingsley, and Gates Inc	Denied
97-1989	Gates, Kingsley, and Gates Inc	Denied
97-1990	Gates, Kingsley, and Gates Inc	Denied

There being no further business, the Board, at the hour of 12:36 p.m., recessed to reconvene at 2:00 p.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on October 28, 1999

Phone (415) 554-6778
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

NOTICE OF CLOSED SESSION MEETING

ASSESSMENT APPEALS BOARD NO. 1
Monday, September 13, 1999
12:00 p.m. -Room 406

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

1) Roll Call

2) Public Comment on any agenda item.

3) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Deliberations on Green Street Mortuary / Gates, Kingsley & Gates, Inc. (Application Nos. 97-1740, 97-1986, 97-1989 and 97-1990, Block and Lot Nos. 0130-030, 0130-039, 0130-033 and 0130-034, respectively, located on Green Street)

4) Reconvene in Open Session

A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday September 14, 1999 at 9:30 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:42 p.m.
Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:47 p.m., recessed to reconvene Wednesday, September 15, 1999 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on October 28, 1999

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday September 15, 1999 at 9:30 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.
Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

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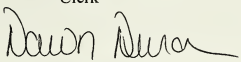
The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:25 p.m., recessed to reconvene Thursday, September 16, 1999 at 9:30 a.m.

Gloria Young
Clerk



Dawn Duran
Administrator

Approved by the Board on October 28, 1999

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday September 16, 1999 at 9:36 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:37 p.m.
Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:30 p.m., recessed to reconvene Friday, September 17, 1999 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on November 2, 1999

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, September 17, 1999 at 9:37 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene Monday, September 20, 1999 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on November 2, 1999

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CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday September 20, 1999 at 9:32 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Commissioner Brady arrived at 9:50a.m.

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits, Arrived at 10:52 a.m.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 11:41 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:31 p.m.
Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

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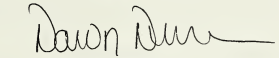
The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:44 p.m., recessed to reconvene Tuesday, September 21, 1999 at 9:30 a.m.

Gloria Young
Clerk



Dawn Duran
Administrator

Approved by the Board on November 2, 1999

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ASSESSMENT APPEALS BOARD
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SPECIAL MEETING OF THE ASSESSMENT APPEALS BOARDS

JOINT MEETING OF
ASSESSMENT APPEALS BOARDS NO. 1 & 2
PURSUANT TO
ADMINISTRATIVE CODE SECTION 2B.6

TUESDAY, SEPTEMBER 21, 1999
9:30 A.M.
CITY HALL, ROOM 406

too late to post

1. Roll Call

2. Selection of a Chairperson for the Joint Meeting.

3. Public Comment (for items on the agenda as well as items not on the agenda but under the jurisdiction of the Boards).

4. Discussion and Review of Appropriate Codes and Sections Which Do Not Allow for Simultaneous Meetings of Two Panels of the Same Board.

5. Discussion of Various Methods to Resolve Scheduling Problems in New and Continuing Cases.

   A. Discussion of possible legislation to create a third Assessment Appeals Board.
   B. Discussion of Assessment Appeal Boards' participation in creating the proposed legislation for a new third Assessment Appeals Board and possible delegation of an existing Assessment Appeals Board member to work with staff and/or members of the Board of Supervisors in connection with legislation to create a third Assessment Appeals Board.
   C. Discussion of restructuring current scheduling practices that would allow for new and continuing cases to be scheduled and heard.

6. Discussion of Possible Proposed Rules and Procedures Relating to Scheduling of Cases Before the Assessment Appeals Board.

7. Adjournment

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday September 22, 1999 at 9:30 a.m.

Present: Owen Brady(alternate), Peter Fatooh, & Alec Lambie

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 9:42 a.m., recessed to reconvene at 1:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:07 p.m.
Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

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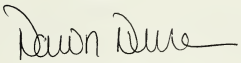
The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:15 p.m., recessed to reconvene Thursday, September 23, 1999 at 9:30 a.m.

Gloria Young
Clerk



Dawn Duran
Administrator

Approved by the Board on November 2, 1999

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, September 23, 1999 at 9:30 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 11:33 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:37 p.m.
Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:18 p.m., recessed to reconvene Friday, September 24, 1999 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on November 2, 1999

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, September 27, 1999 at 9:30 a.m.

Present: Lawrence Lee, John McGary, and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):.

No.	Name	Disposition
97-0866	Citicorp North America Inc.	A.V. Lowered (Assessor)
98-0940	Citicorp North America Inc.	A.V. Lowered (Assessor)
98-0601	Frank Meng	Postponed
98-0723	Safeway Inc.	Postponed
98-0724	Safeway Inc.	Postponed
98-0725	Safeway Inc.	Postponed
98-0726	Safeway Inc.	Postponed
98-0727	Safeway Inc.	Postponed
98-0728	Safeway Inc.	Postponed
98-0729	Safeway Inc.	Postponed
98-0730	Safeway Inc.	Postponed
98-0731	Safeway Inc.	Postponed
98-0732	Safeway Inc.	Postponed
98-0733	Safeway Inc.	Postponed
98-0734	Safeway Inc.	Postponed
98-0735	Safeway Inc.	Postponed
98-0736	Safeway Inc.	Postponed

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years, having notified the Board of their intent not to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

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No.	Name	Disposition
98-0720	Total Imaging Partners(98-99)	Withdrawn
98-0721	Total Imaging Partners(98-99)	Withdrawn
98-0885	California Physicians Service	Withdrawn

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene Wednesday, September 29, 1999 at 9:30 a.m.

Approved By Board 2 on October 12, 1999.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Phone (415) 554-6778
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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9/20/99

Notice of Closed Session Meeting

Assessment Appeals Board No. 1
Wednesday, September 29, 1999
9:30 a.m. -Room 406

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

1) Roll Call

2) Public Comment on any agenda item

3) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Deliberations on Rincon Center Associates
(95-1869, 95-1877, 95-1926 and 97-1730 through 97-1732)

4) Reconvene in Open Session

A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

FAXED
9:27 am

SPECIAL MEETING OF THE ASSESSMENT APPEALS BOARDS

JOINT MEETING OF
ASSESSMENT APPEALS BOARDS NO. 1 & 2
PURSUANT TO
ADMINISTRATIVE CODE SECTION 2B.6

WEDNESDAY, SEPTEMBER 29, 1999
9:30 A.M.
CITY HALL, ROOM 406

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1. Roll Call
2. Selection of a Chairperson for the Joint Meeting.
3. Public Comment (for items on the agenda as well as items not on the agenda but under the jurisdiction of the Boards).
4. Discussion of the Assessment Appeals Boards' pending cases that need to be scheduled for hearing and the status of 2-year deadlines.
5. Discussion with Supervisor Barbara Kaufman regarding legislation to establish a third Assessment Appeals Board.
6. Adjournment

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
SEPTEMBER 29, 1999

FAXED 9/20/99

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

1:30 P.M.

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1869
APPLICANT: RINCON CENTER ASSOCIATES
PARCEL ADDRESS: 121 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $32,203,901 - APPLICANT'S OPINION: $26,000,000
TAXABLE YEAR: 95/96

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1877
APPLICANT: RINCON CENTER ASSOCIATES
PARCEL ADDRESS: 121 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $35,300,000 - APPLICANT'S OPINION: $28,000,000
TAXABLE YEAR: 95/96

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1926
APPLICANT: RINCON CENTER ASSOCIATES
PARCEL ADDRESS: 121 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $57,096,099 - APPLICANT'S OPINION: $46,000,000
TAXABLE YEAR: 95/96

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
SEPTEMBER 29, 1999

1:30 P.M. (cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 97-1730
APPLICANT: RINCON CENTER ASSOC.
PARCEL ADDRESS: 121 SPEAR ST. #303
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $37,540,000 - APPLICANT'S OPINION: $31,000,000
TAXABLE YEAR: 97/98

6) Hearing, discussion, and possible action involving:
APPLICATION 97-1731
APPLICANT: RINCON CENTER ASSOC.
PARCEL ADDRESS: 121 SPEAR ST. #303
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $63,568,000 - APPLICANT'S OPINION: $54,000,000
TAXABLE YEAR: 97/98

7) Hearing, discussion, and possible action involving:
APPLICATION 97-1732
APPLICANT: RINCON CENTER ASSOC.
PARCEL ADDRESS: 121 SPEAR ST. #303
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $41,892,000 - APPLICANT'S OPINION: $35,000,000
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, September 29, 1999 at 1:40 p.m.

Present: Peter Fatooh, Hayes Miles, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1869	Rincon Center Associates	A.V. Lowered (Assessor)
95-1877	Rincon Center Associates	A.V. Lowered (Assessor)
95-1926	Rincon Center Associates	A.V. Lowered (Assessor)

There being no further business, the Board, at the hour of 2:15 p.m., recessed to reconvene Thursday, September 30, 1999 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on November 2, 1999

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